



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James McKinney
DOCKET NO.: 15-04025.001-R-1
PARCEL NO.: 11-17-115-002

The parties of record before the Property Tax Appeal Board are James McKinney, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$107,153
IMPR.: \$340,600
TOTAL: \$447,753

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story dwelling of brick exterior construction with 6,545 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, four fireplaces, an attached garage with 1,200 square feet of building area and a 932 square foot in-ground swimming pool. The property has a 33,692 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two 2.0-story dwellings and a 2.5-story dwelling of brick construction that ranged in size from 6,187 to 6,832 square feet of living area. The dwellings were constructed from 1984 to 1988. Each comparable has an unfinished basement, central air conditioning, three or five fireplaces and attached garages ranging in size from 683 to 1,590

square feet of building area. Two comparables have in-ground swimming pools with 720 or 920 square feet of pool area. The comparables were located from .02 to .10 of a mile from the subject property. These properties have improvement assessments ranging from \$293,653 to \$328,199 or \$42.98 to \$52.04 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$311,781 or \$47.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$463,901. The subject property has an improvement assessment of \$356,758 or \$54.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with 2-story dwellings of brick exterior construction that ranged in size from 5,950 to 6,307 square feet of living area. The dwellings were constructed from 1988 to 1999. Each comparable has an unfinished basement, central air conditioning, three or four fireplaces, one or two attached garages ranging in size from 912 to 1,194 square feet of total building area and an in-ground swimming pool ranging in size from 800 to 966 square feet pool area. The comparables were located from .02 to .40 of a mile from the subject property. Board of review comparable #1 was the same comparable as appellant's comparable #3. The comparables had improvement assessments ranging from \$328,199 to \$392,889 or from \$52.04 to \$63.99 per square foot of living area.

In rebuttal the board of review asserted that two of the appellant's comparables were located in a different assessment neighborhood than the subject property and two had inferior quality grades than the subject property.

Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the evidence in the record supports a reduction in the subject's assessment.

The record contains information on five comparables submitted by the parties to support their respective positions with one comparable being common to both parties. The comparables had varying degrees of similarity to the subject property. Appellant's comparables #1 and #2 had different and inferior quality grades than the subject property, requiring upward adjustments, and appellant's comparable #2 also lacked an in-ground swimming pool, requiring an upward adjustment. Board of review comparables #2 and #3 were both smaller and newer than the subject dwelling, requiring downward adjustments. The common comparable submitted by the parties was most similar to the subject in size, age and features. This common comparable has an improvement assessment of \$52.04 per square foot of living area. The subject's improvement

assessment of \$54.51 per square foot of living area falls above that of the most similar comparable on a square foot basis. After considering the comparables submitted by the parties and the necessary adjustments for differences from the subject property, the Board finds a reduction in the subject's improvement assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 18, 2017



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.